

EXHIBIT D

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EDWARD BENNETT WILLIAMS (1920-1988)

PAUL R. CONNOLLY (1922-1978)

May 22, 2019

Via Email

John Kokkinen, Esq.
Joe Thompson, Esq.
Assistant U.S. Attorney
District of Minnesota, Criminal Division
U.S. Department of Justice
600 United States Courthouse
300 South Fourth Street
Minneapolis, MN 55415

Re: United States v. Edward S. Adams – Cr. 17-64 (DWF/KMM)

Dear Counsel:

I write regarding outstanding discovery in this matter, and pursuant to Rule 16, *Brady v. Maryland*, and *Giglio v. United States*.

Please provide all documents, reports, and communications relating to or arising out of any IRS investigation or inquiry into the existence of fraud, malfeasance, or misrepresentation of a material fact in connection with Mr. Adams's 2015 closing agreement. *See* I.R.M. §§ 8.13.1.7.2.1, 8.13.1.7.2.1.1. This includes, but is not limited to:

1. Any documents or correspondence identified by the IRS indicating the existence of fraud, malfeasance, or misrepresentation of a material fact in connection with Mr. Adams's closing agreement, I.R.M. § 8.13.1.7.2.1(1);
2. The examining officer's initial report of such facts, and any drafts thereof, I.R.M. § 8.13.1.7.2.1(1);
3. All documents or correspondence relating to the evaluation of such report by the Compliance Operating Division, I.R.M. § 8.13.1.7.2.1(2);

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4. Any documents or correspondence indicating that further investigation (“reinvestigation”) should be made, I.R.M. § 8.13.1.7.2.1.1(1);
5. Any documents or correspondence directing further examination of Mr. Adams’s books, I.R.M. § 8.13.1.7.2.1.1(2);
6. Any documents or correspondence regarding the issuance of a notice under 26 U.S.C. § 7506(b), I.R.M. § 8.13.1.7.2.1.1(2);
7. Any notice drafted or sent to Mr. Adams pursuant to 26 U.S.C. § 7506(b);
8. All documents drafted or relied upon during any reinvestigation of Mr. Adams’s closing agreement, I.R.M. § 8.13.1.7.2.1.1(3);
9. Any final report of findings at the close of such reinvestigation, I.R.M. § 8.13.1.7.2.1.1(3);
10. Any special preliminary letter (Letter 1707(P)) drafted or sent to Mr. Adams, I.R.M. § 8.13.1.7.2.1.1(4);
11. Any documents or correspondence directing that Mr. Adams’s closing agreement be adhered to, I.R.M. § 8.13.1.7.2.1(2);
12. Any communications between the IRS and the Department of Justice (including but not limited to your office) regarding Mr. Adams’s closing agreement; and
13. Any other documents, reports, or correspondence concerning any contemplated or finalized decision to set aside Mr. Adams’s closing agreement.

I appreciate your attention to these matters. Please contact me with any questions you may have.

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Sincerely,

A handwritten signature in blue ink, appearing to read "Lance Wade", is positioned above the printed name.

Lance Wade